

§ 161.3

transportation shall be seized and proceeded against.

[T.D. 72-211, 37 FR 16487, Aug. 15, 1972, as amended by T.D. 76-21, 41 FR 2383, Jan. 16, 1976; T.D. 78-329, 43 FR 43456, Sept. 26, 1978; T.D. 91-77, 56 FR 46115, Sept. 10, 1991; T.D. 96-42, 61 FR 24889, May 17, 1996]

§ 161.3 Prosecution for violation of Customs laws.

When there is a seizure or other violation of the Customs laws which requires legal proceedings by civil or criminal action, the port director or special agent in charge of the area involved shall furnish a report to the United States attorney in accordance with section 603, Tariff Act of 1930, as amended (19 U.S.C. 1603). Action shall be taken under section 545, title 18, United States Code, only when there is clear indication of a violation of some specific provision of law.

(Sec. 603, 46 Stat. 754, as amended, sec. 1, 62 Stat. 716; 18 U.S.C. 545, 19 U.S.C. 1603)

§ 161.4 Bribery of Customs officers and employees.

If, upon investigation, it is determined that money or anything of value was given, offered, or promised to a Customs officer or employee with the intent to control or influence such officer or employee in the performance of his official duties, the matter shall be referred to the United States attorney for prosecution under section 201, title 18, United States Code.

(Sec. 1, 76 Stat. 1119, as amended; 18 U.S.C. 201)

§ 161.5 Compromise of Government claims.

(a) *Offer.* An offer made pursuant to section 617, Tariff Act of 1930, as amended (19 U.S.C. 1617), in compromise of a Government claim arising under the Customs laws and the terms upon which it is made shall be stated in writing addressed to the Commissioner of Customs. The offer shall be limited to the civil liability of the proponent in the matter which is the subject of the Government's claim.

(b) *Deposit of specific sum tendered.* No offer in which a specific sum of money is tendered in compromise of a Government claim under the Customs laws will be considered by the Commissioner

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of Customs until due notice is received that such sum has been properly deposited in the name of the person submitting the offer with the Treasurer of the United States or a Federal Reserve bank. A proponent at a distance from a Federal Reserve bank may perfect his offer by tendering a bank draft for the amount of the offer payable to the Secretary of the Treasury for collection and deposit. If the offer is rejected, the money will be returned to the proponent.

(Sec. 617, 46 Stat. 757, as amended; 19 U.S.C. 1617)

Subpart B—Compensation of Informant

SOURCE: T.D. 91-14, 56 FR 5349, Feb. 11, 1991, unless otherwise noted.

§ 161.11 Authority for compensation.

In accordance with section 619, Tariff Act of 1930, as amended (19 U.S.C. 1619), when an informant detects and seizes any vessel, vehicle, aircraft, merchandise or baggage subject to seizure and forfeiture under the Customs or navigation laws, or any other laws administered or enforced by Customs (*e.g.*, export control, contraband transportation, and controlled substances laws), or furnishes original information concerning any fraud upon the Customs revenue or a violation of the Customs, navigation, or other laws administered or enforced by Customs, perpetrated or contemplated, such informant may file a claim for compensation if there is a net recovery, unless the other laws specify different procedures.

§ 161.12 Eligibility for compensation.

Pursuant to 19 U.S.C. 1619, a person who is not an employee or officer of the U.S. is eligible for compensation under the statute. Employees or officers of the U.S. receiving such compensation directly or indirectly are subject to criminal prosecution pursuant to 19 U.S.C. 1620.

§ 161.13 Limitation on claim.

(a) *Ceiling on claims.* Claimants under 19 U.S.C. 1619 may be paid up to twenty-five percent of the net recovery to the government from duties withheld,